



STATE BOARD OF EQUALIZATION  
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January 10, 2004

TIMOTHY W. BOYER  
Interim Executive Director  
No. 2004/003

TO COUNTY ASSESSORS:

ASSESSORS' HANDBOOK SECTION 534,  
RURAL BUILDING COSTS

Enclosed are copies of Assessors' Handbook Section 534, *Rural Building Costs*. This is a complete reprint of the entire handbook; only the tabs should be retained from the prior version.

The compilation of cost factors and specifications for the *Rural Building Costs* handbook is a continuous process. Your comments and input will help to make this handbook a more useful product.

If you have any questions or comments regarding this handbook, please contact Russ Kovanda at (916) 322-2612 or russ.kovanda@boe.ca.gov.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosures